

and their receipt taken in full of all claims against the county. And thereafter the County Commissioners, if no objection of a substantial nature be had, or if such objections as are made shall be provided for or overruled by the County Commissioners, shall, by resolution, entered upon their records, order the inspector to make out as above and sign and deliver to the Treasurer of the county the special tax bills hereinafter provided for.

SEC. 3. All special tax bills for work contemplated by this act shall be made out and signed by some person to be designated by the Board of County Commissioners by resolution entered on their records, and shall be registered in their office, and certified and delivered to the treasurer of the county and his receipt taken therefor, and by him registered and countersigned and delivered to the parties in whose favor they are issued for collection, and their receipts and the receipts of the contractor taken in full of all claims against the county on account of said work. The inspector shall furnish to the treasurer a plat or plats of a permanent character to be kept in the office showing the length of sewers or water mains constructed under each contract and the front feet of each piece of property binding or abutting on the same, with the owner's names so far as the owners names can be ascertained by the county assessments or other information in the treasurer's office, and the treasurer shall certify on each special tax bill that the amount named in the same is the proper proportional amount with which each piece of property binding or abutting on such sewer or water main is chargeable under the contract and general expenses chargeable for the construction thereof as herein provided, and the treasurer shall enter on the plats the amount of each such special tax bill against each piece of property, and when the bill is paid shall so note upon the plats. In every such tax bill there shall be designated, at the option of the person or persons or firm or corporation entitled to such tax bills, the name of some bank or trust company located and doing business in said county to whom payment of such bill may be made.

Such tax bill shall be and become a first lien on the property charged therewith, priority over pre-existing incumbrance, and may be collected by the treasurer or contractor or owner of the lien as any other claim in any Court of competent jurisdiction, with interest at the rate of six per cent. per annum after thirty days from notice of its issuance, as herein provided, and if not paid within six months after such notice, then at the rate of eight per cent. per annum from the date of said notice; provided, however, that special tax bills payable in instalments shall